

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20453
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On June 14, 2007, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the taxable years 2003, 2004, and 2005 in the total amount of \$9,062.

A timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner failed to file his 2003, 2004, and 2005 individual income tax returns. On April 9, 2007, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter.

[Redacted] In the petitioner's protest letter postmarked August 15, 2007, he stated:

This letter is to state that I disagree with the amounts said to be owed by me to the State of Idaho for the following reasons:

12/31/2003 Deductions not applied e.g. Wicap and other charitable contributions

12/31/2004 Deductions not applied e.g. Medical & charitable contributions

12/31/2005 Only part year resident, Education Deductions, charitable contributions

The TDB sent the petitioner a letter dated August 17, 2007, which requested he send his 2003 through 2005 Idaho individual income tax returns by September 17, 2007. The petitioner was informed in the TDB's letter that the deductions he mentioned in his protest letter could only be received by filing an actual return. The Commission has no way of knowing the petitioner's charitable contributions. The TDB estimated that the petitioner was in Idaho for seven months of tax year 2005. There was a pension distribution which appears to have been received by the petitioner at his Idaho address. The petitioner did not respond to this letter.

On October 23, 2007, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on April 11, 2008. The petitioner did not respond to either letter.

The policy specialist reviewed the W-2 Wage and Tax Statements filed by the petitioner's employer with the Commission. The petitioner's W-2s for 2003, 2004, and 2005 were found in the Commission's records, and the deficiencies for those years have been modified accordingly.

The petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted]The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated June 14, 2007, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	\$1,147	\$287	\$323	\$1,757
2004	1,845	461	409	2,715
2005	1,714	429	277	<u>2,420</u>
			TOTAL DUE	<u>\$6,892</u>

Interest is computed through September 10, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
